

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION



UNITED STATES OF AMERICA

v.

DAVID COREY WARREN,

Defendant.

Case No. 3:22-CR-059

26 U.S.C. § 7202

Willful Failure to Collect or Pay Over

Employment Tax

(Count 1)

CRIMINAL INFORMATION

THE UNITED STATES ATTORNEY CHARGES THAT:

At all times material herein:

1. Defendant DAVID COREY WARREN resided in Chesterfield County, Virginia, within the Eastern District of Virginia.

2. Transitional Adult Residential Center, LLC ("TARC") was a company operating group homes for mentally disabled adults in Chesterfield and Richmond, Virginia, which are located within the Eastern District of Virginia.

3. Transitional Home Care, Inc. ("THC") was a company providing home care nurses to assist mentally disabled patients located in the Richmond, Virginia area with those patients' everyday living services.

4. Elkridge Gathering Center, LLC ("EGC") was a company providing adult care support and daycare center services for mentally disabled individuals in North Chesterfield, Virginia, which is also located within the Eastern District of Virginia.

5. DAVID COREY WARREN served as the Director of Operations for all three businesses since in or around 2000, and also owned a 15% share of TARC and 6% share of EGC.

6. The Internal Revenue Service (“IRS”) is an agency of the United States Department of Treasury responsible for administering the federal tax laws of the United States and for the collection of taxes owed to the United States.

7. The Federal Insurance Contribution Act (“FICA”) required employers to withhold Medicare and Social Security taxes from their employees’ wages. The Internal Revenue Code also required employers to withhold federal income taxes from their employees’ wages. Collectively, these taxes are known as “trust fund taxes,” because employers, who hold these taxes in trust for the United States, are required to pay them over to the IRS on behalf of their employees.

8. Every employer must designate at least one person with the obligation to collect, account for, and pay over the business’s trust fund taxes. Such persons are called “responsible persons.” DAVID COREY WARREN was a responsible person obligated to withhold trust fund taxes from TARC, THC, and EGC’s employees’ wages, and to pay over those trust fund taxes to the IRS.

9. In addition to trust fund taxes, the Internal Revenue Code also required employers to pay an employer’s share of the employees’ FICA taxes to the IRS. Collectively, the combined employees’ trust fund taxes and employer’s share of FICA taxes are referred to as “employment taxes.”

10. For employers whose annual liability for trust fund taxes is greater than \$1,000—as was the case with each of the three entities described above—the responsible person for the employer is required to report the employment taxes due for the employer on an Employer’s Quarterly Federal Tax Return (“Form 941”). The Form 941 is due to the IRS at the end of the month following the end of each calendar quarter, and reports the total amount of wages and

other compensation subject to withholding, the total amount of income tax withheld, the total amount of employment taxes due, and the total tax deposits the employer made with the IRS.

11. As the responsible person for the businesses described above, DAVID COREY WARREN caused trust fund taxes to be withheld from TARC's, THC's, and EGC's employees' wages, but failed to fully pay over those trust fund taxes to the IRS for the second quarter of 2016, among other employment tax quarters. DAVID COREY WARREN also failed to fully pay over the TARC, THC, and EGC employer's share of employment taxes for other quarters.

COUNT ONE

(Willful Failure to Collect or Pay Over Employment Tax)

12. Paragraphs 1 through 11 are re-alleged and incorporated by reference herein.

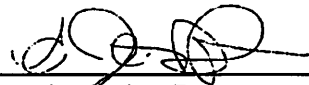
13. Beginning on or about third quarter 2014, and continuing up to and including on or about the end of 2018, in the Eastern District of Virginia, the defendant, DAVID COREY WARREN, did willfully fail to truthfully account for and pay over to the IRS all of the payroll taxes due and owing to the United States on behalf of Transitional Adult Residential Center, LLC, Transitional Home Care, Inc., and Elkridge Gathering Center, LLC, and their employees for the second quarter of 2016.

(In violation of Title 26, United States Code, Section 7202).

Respectfully submitted,

Jessica D. Aber
United States Attorney

By:



Carla Jordan-Detamore
Assistant United States Attorney



Thomas A. Garnett
Assistant United States Attorney